

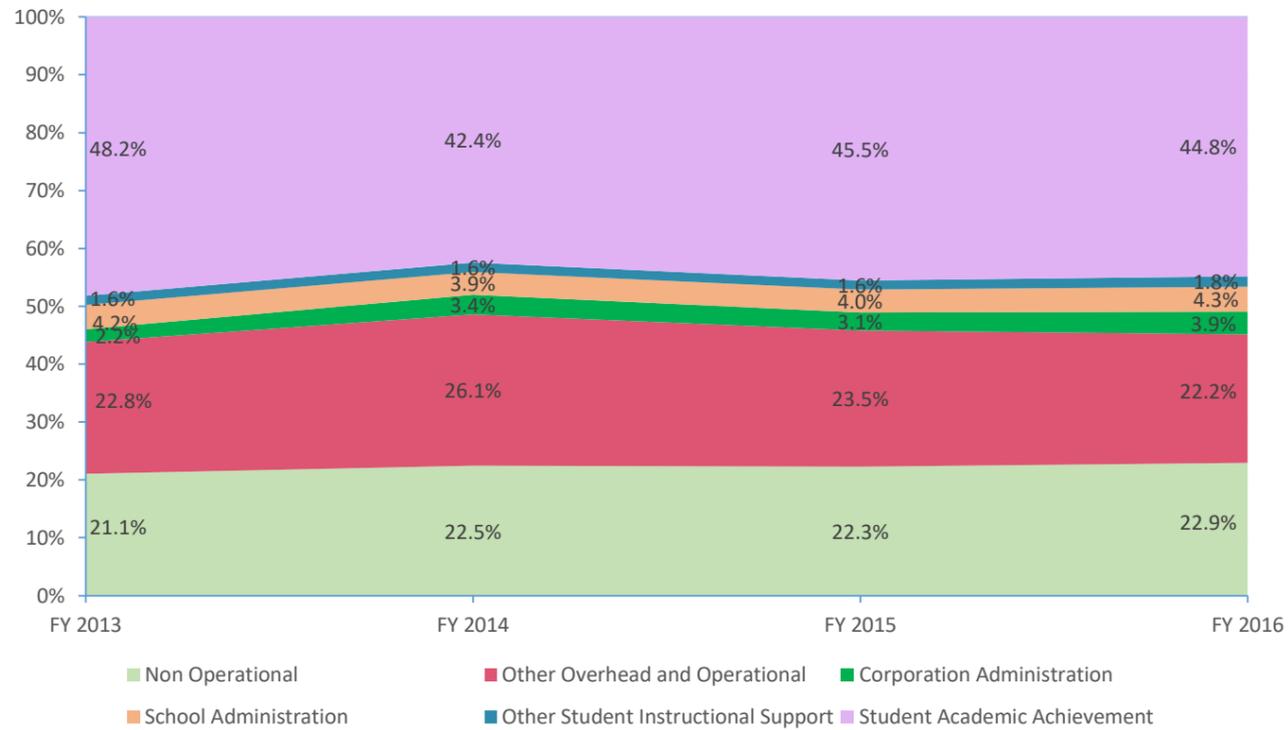
School Corporation Expenditures by Account
Biannual Financial Report Data
Southwest School Corp (7715)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,952,716	51.1%	\$10,543,018	50.0%	\$9,311,013	48.2%	\$8,576,718	42.4%	\$9,487,959	45.5%	\$9,098,924	44.8%
Student Instructional Support	\$1,056,396	5.4%	\$1,106,547	5.2%	\$1,117,334	5.8%	\$1,123,259	5.6%	\$1,154,272	5.5%	\$1,238,417	6.1%
Total	\$11,009,112	56.5%	\$11,649,566	55.3%	\$10,428,348	54.0%	\$9,699,977	48.0%	\$10,642,231	51.1%	\$10,337,341	50.9%

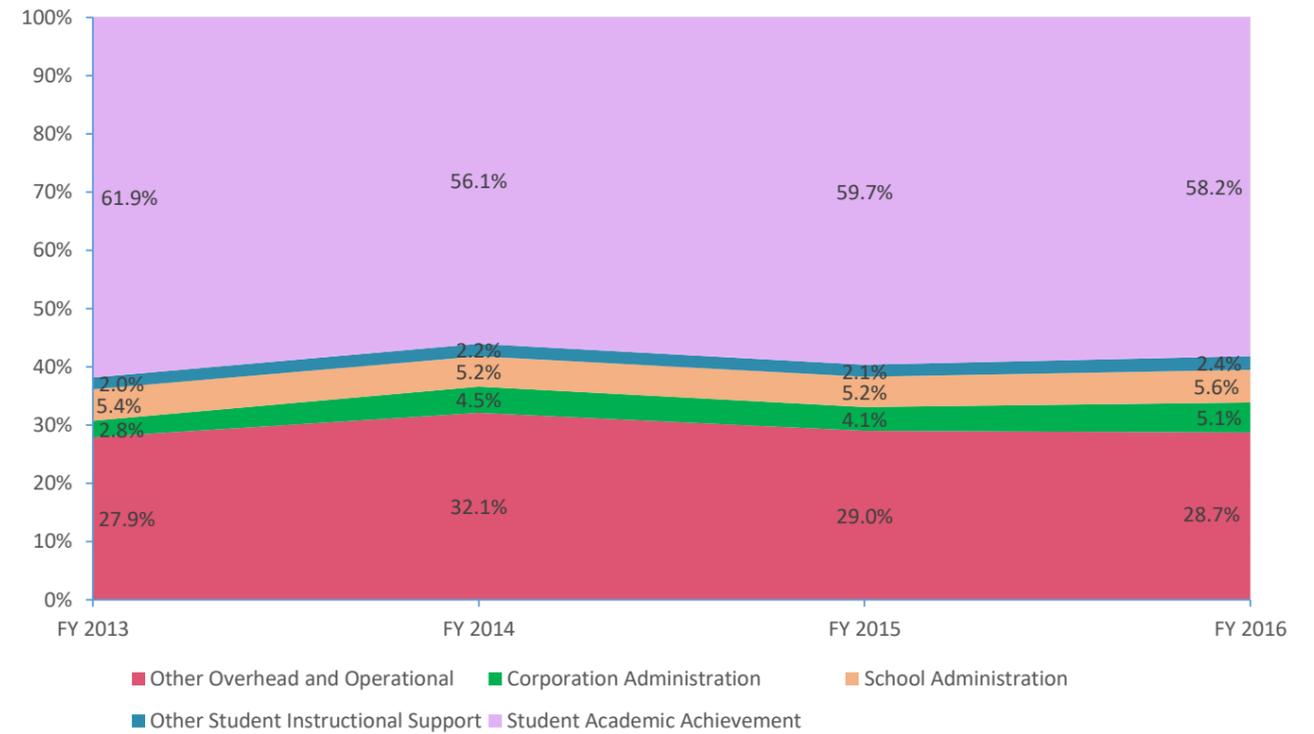
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,386,098	22.5%	\$5,058,529	24.0%	\$4,826,929	25.0%	\$5,969,291	29.5%	\$5,551,550	26.6%	\$5,305,591	26.1%
Non Operational	\$4,098,748	21.0%	\$4,371,288	20.7%	\$4,068,181	21.1%	\$4,537,208	22.5%	\$4,641,733	22.3%	\$4,657,539	22.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,484,846	43.5%	\$9,429,817	44.7%	\$8,895,110	46.0%	\$10,506,499	52.0%	\$10,193,283	48.9%	\$9,963,130	49.1%

Grand Total	\$19,493,958	\$21,079,383	\$19,323,457	\$20,206,476	\$20,835,514	\$20,300,471
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Southwest School Corp (7715)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$637,380	\$484,008	\$505,680	NA	-20.7%	4.5%
11100	Regular Programs	Elementary	\$2,664,951	\$3,823,065	\$3,030,557	\$2,818,934	5.8%	-26.3%	-7.0%
11200	Regular Programs	Middle/Junior High	\$643,908	\$1,210,912	\$1,407,731	\$1,457,101	126.3%	20.3%	3.5%
11300	Regular Programs	High School	\$1,208,662	\$2,281,203	\$1,947,934	\$1,935,208	60.1%	-15.2%	-0.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$12,312	\$3,960	\$2,542	NA	-79.4%	-35.8%
11410	Regular Programs	Vocational Education - Agriculture A	\$69,298	\$163,348	\$155,487	\$162,502	134.5%	-0.5%	4.5%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$63,073	\$44,712	\$57,419	\$48,025	-23.9%	7.4%	-16.4%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$82,240	\$0	\$0	NA	-100.0%	NA
11480	Regular Programs	Vocational Education - Industrial Education A	\$55,064	\$0	\$0	\$0	-100.0%	NA	NA
11510	Regular Programs	Vocational Education - Cooperative Education	\$26,400	\$66,055	\$11,444	\$0	-100.0%	-100.0%	-100.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$899	\$1,211	\$17,072	\$16,871	1776.5%	1293.0%	-1.2%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$3,901	\$12,869	\$0	\$0	-100.0%	-100.0%	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$28,270	\$25,604	\$38,623	NA	36.6%	50.8%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$148,828	\$219,818	\$75,311	\$75,224	-49.5%	-65.8%	-0.1%
12350	Special Programs	Physical Impairment - Homebound	\$17,662	\$11,237	\$15,787	\$10,993	-37.8%	-2.2%	-30.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$52,592	\$73,783	\$75,307	\$80,169	52.4%	8.7%	6.5%
12520	Special Programs	Culturally Different - Compensatory	\$0	\$18,000	\$0	\$0	NA	-100.0%	NA
12610	Special Programs	Learning Disability	\$397,393	\$557,491	\$594,622	\$499,017	25.6%	-10.5%	-16.1%
12710	Special Programs	Equal Opportunity At Risk	\$41,452	\$80,130	\$70,730	\$73,451	77.2%	-8.3%	3.8%
12900	Special Programs	Other Special Programs	\$152,197	\$74,678	\$52,177	\$62,195	-59.1%	-16.7%	19.2%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$3,495	\$0	\$0	\$0	-100.0%	NA	NA
16100	Remediation	Remediation Testing	\$43,499	\$37,712	\$6,000	\$6,792	-84.4%	-82.0%	13.2%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$51,504	\$121,981	\$116,635	NA	126.5%	-4.4%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$610,550	\$388,020	\$447,946	\$362,245	-40.7%	-6.6%	-19.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$55,688	\$15,548	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$33,100	\$44,658	\$24,222	NA	-26.8%	-45.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$37,193	\$25,225	\$0	\$0	-100.0%	-100.0%	NA
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$19,044	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$84,408	\$161,951	\$124,456	\$139,421	65.2%	-13.9%	12.0%
22230	Instruction	Library/Media Services - Audiovisual	\$8,226	\$8,473	\$1,694	\$2,957	-64.1%	-65.1%	74.6%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$51,076	\$0	\$0	NA	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$179,305	\$230,829	\$361,091	\$355,837	98.5%	54.2%	-1.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$1,732	\$78,375	NA	NA	4425.1%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$41,107	\$41,493	\$41,456	NA	0.8%	-0.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$181,862	\$99,759	\$307,487	\$175,117	-3.7%	75.5%	-43.0%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$267	\$0	\$4,271	\$9,334	3391.8%	NA	118.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$358,664	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,128,480	\$10,543,018	\$9,487,959	\$9,098,924	27.6%	-13.7%	-4.1%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$17,228	\$29,475	\$37,590	\$40,554	135.4%	37.6%	7.9%
21220	Students	Guidance Services - Counseling Services	\$67,052	\$68,448	\$99,198	\$130,423	94.5%	90.5%	31.5%
21320	Students	Health Services - Medical Services	\$19,313	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$0	\$41,934	\$78,303	\$78,524	NA	87.3%	0.3%
21410	Students	Psychological Services - Service Area Direction	\$5,365	\$0	\$0	\$0	-100.0%	NA	NA
21420	Students	Psychological Services - Psychological Testing	\$59,351	\$124,473	\$110,200	\$113,700	91.6%	-8.7%	3.2%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$2,756	\$2,796	\$2,110	NA	-23.4%	-24.5%
24100	School Administration	Office of The Principal	\$550,356	\$832,307	\$821,519	\$868,831	57.9%	4.4%	5.8%
24900	School Administration	Other Support Services - School Admin.	\$0	\$7,154	\$4,667	\$4,276	NA	-40.2%	-8.4%
Student Instructional Support Total			\$718,665	\$1,106,547	\$1,154,272	\$1,238,417	72.3%	11.9%	7.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$36,945	\$20,704	\$12,565	\$14,197	-61.6%	-31.4%	13.0%
23160	General Administration	Board of Education - Promotion Expenses	\$3,181	\$3,106	\$2,404	\$3,967	24.7%	27.7%	65.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$14,991	\$12,585	\$17,695	\$13,998	-6.6%	11.2%	-20.9%
23210	General Administration	Executive Administration - Office of The Superintendent	\$158,673	\$277,189	\$504,417	\$659,998	315.9%	138.1%	30.8%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$39	\$0	\$0	\$0	-100.0%	NA	NA
25130	Central Services	Fiscal Services - Budgeting	\$42,720	\$70,444	\$75,488	\$80,914	89.4%	14.9%	7.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,511	\$22,350	\$3,568	\$9,194	266.2%	-58.9%	157.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$20	\$180	\$290	NA	1348.2%	60.7%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$19,695	\$5,096	NA	NA	-74.1%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$1,502	\$0	\$0	NA	-100.0%	NA
25750	Central Services	Personnel Services - Health Services	\$1,911	\$1,846	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,061,631	\$1,731,832	\$1,741,813	\$1,489,531	40.3%	-14.0%	-14.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$9,227	\$3,803	\$0	\$4,822	-47.7%	26.8%	NA
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$531,731	\$404,617	\$212,810	\$699,560	31.6%	72.9%	228.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,369	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$136,866	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$19,445	\$20,396	\$8,297	\$9,121	-53.1%	-55.3%	9.9%
26700	Operation and Maintenance of Plant Services	Insurance	\$150,783	\$196,629	\$185,194	\$129,037	-14.4%	-34.4%	-30.3%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$97,917	\$0	\$30,693	NA	-68.7%	NA
27010	Student Transportation	Service Area Direction	\$54,572	\$45,633	\$74,114	\$79,159	45.1%	73.5%	6.8%
27100	Student Transportation	Vehicle Operation	\$337,505	\$520,239	\$572,905	\$604,003	79.0%	16.1%	5.4%
27200	Student Transportation	Monitoring Services	\$15,140	\$20,888	\$7,524	\$7,511	-50.4%	-64.0%	-0.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$125,973	\$164,294	\$179,971	\$167,691	33.1%	2.1%	-6.8%
27400	Student Transportation	Purchase of School Buses	\$0	\$76,378	\$248,000	\$0	NA	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$13,106	\$20,197	\$0	\$1,132	-91.4%	-94.4%	NA
27700	Student Transportation	Contracted Transportation Services	\$587,052	\$615,136	\$634,958	\$396,849	-32.4%	-35.5%	-37.5%
27900	Student Transportation	Other Student Transportation Services	\$0	\$14,066	\$10,476	\$10,233	NA	-27.3%	-2.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$224,968	\$374,648	\$17,425	\$14,491	-93.6%	-96.1%	-16.8%
31400	Food Services Operations	Food Purchases	\$280,446	\$313,389	\$191	\$291	-99.9%	-99.9%	52.0%
31900	Food Services Operations	Other Food Services	\$52,480	\$17,954	\$1,011,093	\$863,049	1544.5%	4707.0%	-14.6%
Overhead and Operational Total			\$3,875,264	\$5,058,529	\$5,551,550	\$5,305,591	36.9%	4.9%	-4.4%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$3,128	\$0	\$0	NA	-100.0%	NA
33400	Category not Specified	Athletic Coaches	\$106,589	\$190,077	\$186,171	\$223,994	110.1%	17.8%	20.3%
33500	Category not Specified	Welfare Activities Services	\$0	\$691	\$0	\$0	NA	-100.0%	NA
33990	Other Community Services	Other	\$6,756	\$5,381	\$5,507	\$3,750	-44.5%	-30.3%	-31.9%
43000	Category not Specified	Professional Services	\$35,301	\$77,076	\$219,942	\$20,280	-42.6%	-73.7%	-90.8%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$514,787	\$68,129	\$286,720	\$425,360	-17.4%	524.3%	48.4%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$41,670	\$29,444	\$134,402	\$85,846	106.0%	191.6%	-36.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$237,706	\$106,924	\$245,145	\$169,459	-28.7%	58.5%	-30.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$10,888	\$5,488	\$1,218	\$0	-100.0%	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$276,509	\$406,962	\$364,416	\$548,640	98.4%	34.8%	50.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$16,476	\$0	\$0	\$0	-100.0%	NA	NA
51100	Principal on Debt	Bonds	\$375,000	\$415,000	\$550,000	\$580,000	54.7%	39.8%	5.5%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$60,869	\$0	NA	NA	-100.0%
52100	Interest on Debt	Bonds	\$353,943	\$312,007	\$178,843	\$106,710	-69.9%	-65.8%	-40.3%
52200	Interest on Debt	Temporary Loans	\$0	\$91,505	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$2,071,500	\$2,659,500	\$2,406,000	\$2,491,000	20.3%	-6.3%	3.5%
60700	Category not Specified	Scholarships	\$0	(\$25)	\$2,500	\$2,500	NA	10100.0%	0.0%
Non Operational Total			\$4,047,125	\$4,371,288	\$4,641,733	\$4,657,539	15.1%	6.5%	0.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$56,718	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26491 - SIS NA PERF - 2007 Account Code	\$6,906	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA PERF - 2007 Account Code	\$24,286	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA PERF - 2007 Account Code	\$1,054	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$420,318	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$53,427	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$80,208	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$8,162	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$2,022,968	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$258,552	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$391,405	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$39,524	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$6,914	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$912	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$721	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$138	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$317,319	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$17,934	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$14,213	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$2,744	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,724,424	\$0	\$0	\$0	NA	NA	NA